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Overview

A Purchaser Refund Request is a request by someone who has paid Utah sales tax but did not report and pay the sales tax directly to the Tax Commission on their own Utah Sales and Use tax return. For example, you purchased an item from a seller who charged you Utah Sales tax on an invoice or bill of sale. After paying the seller in full, you discover that the transaction should have been exempt or excluded from sales tax based on Utah sales tax law.

Time Limit for Claiming a Refund

A claim for refund must be made within the later of

- Three years from the date of the purchase (three years from due date of seller's return), or
- Two years from the date the tax was paid to the Tax Commission.

Seeking a Refund from the Seller

Utah law allows a seller to credit or refund erroneously collected Sales tax to the purchaser. If you determine that a purchase was taxed incorrectly, you may ask the seller to credit or refund the Utah sales tax you paid on the incorrectly taxed item. If the seller is no longer in business or does

not provide a credit or refund of the overpaid taxes, you may request a refund directly from the Tax Commission using form [TC-62PR, *Application for Purchaser Refund of Utah Sales Tax*](#) .

Seller Amendments and Adjustments

If you are a seller who has provided a credit or refund of Sales or Use taxes you have previously reported to the Tax Commission you may either amend the return(s) the taxes were originally reported to the Tax Commission on, or claim an adjustment on you next tax return for the refunded taxes. The amendment or adjustment must be made within the [Time Limit for Claiming a Refund](#) for the original transaction. You must include the required documentation listed below if filing the sales and use tax return on paper. If filing electronically you should describe the documentation in the appropriate fields of the electronic return and retain copies of the documents listed below and provide them to the Tax Commission upon request.

Required documentation

- Explanation of the changes,
- Documentation provided by the purchaser to prove they were exempt or excluded from the tax, such as an Exemption Certificate,
- Proof that you credited or refunded the tax to the purchaser,
- Adjustments only: calculation of adjustment amount (refunded tax amount divided by current period's tax rate), and
- Adjustments only: schedule showing which period(s) the taxes were originally reported to the Tax Commission.

If you have multiple business locations and/or a non-fixed location you must also reflect the amended or adjusted amounts in the return's schedules for the location(s) where the sale originally occurred.

Licensed sellers may not use the adjustments line of their Sales and Use tax return to claim a credit for taxes paid to another seller, you must seek a refund from the seller who remitted the tax to the Tax Commission or apply for a refund from the Tax Commission using form [TC-62PR, *Application for Purchaser Refund of Utah Sales Tax*](#)

Who can submit a Purchaser Refund Request?

You may submit a Purchaser Refund Request if:

- You have not and will not be requesting a credit or refund from the seller; or
- The seller would not allow a credit or refund when you requested it.

You may include multiple purchases in a single Purchaser Refund Request.

You may have a third party file the request on your behalf; however you must still sign the [TC-62P R, Application for Purchaser Refund of Utah Sales Tax](#) and a [Power of Attorney](#) authorizing the third party to act on your behalf.

Purchaser Refund Requests should not be used if:

- You have received or anticipate receiving a credit or refund of the tax from the seller or another party; or
- You are a licensed seller requesting a refund of self-accrued taxes reported on your own return; you must amend the return(s) you originally reported the taxes to the Tax Commission on.

How do I submit a Purchaser Refund Request?

You may request a purchaser refund request by sending the Tax Commission the following:

- Completed form [TC-62PR, Application for Purchaser Refund of Utah Sales Tax](#) ;
- Completed [Sales Tax Refund Worksheet](#) ;
- Include the [Required Documents and information to Prove Exemption or Exclusion](#) for each invoice/purchase to support the request unless you qualify for and elect to use a [Sampling Review Method](#) ;

- Include the [Power of Attorney](#) if you are submitting the request on behalf of the purchaser; and
- If the request involves more than 12 purchases you must submit a paper copy of the TC-62PR application with an electronic copy of the [Sales Tax Refund Worksheet](#) and scanned images of all the Required Documents and Information to Prove Exemption or Exclusion on a CD or USB flash drive.

Send your complete purchaser refund request to:

Technical Research Unit
Utah State Tax Commission
210 N 1950 W
SLC UT 84134

Required Documents and Information to Prove Exemption or Exclusion

You must have the following documents for each purchase in your purchaser refund request:

- Proof of taxation, such as copies of invoices, receipts, or other documents that show the items purchased, the purchase price, and that sales tax was charged;
- Proof of payment, such as copies of cancelled check, purchase orders, banking statements where the bank transaction can be clearly associated to the purchase, or a [Seller Statement of Payment of Taxes](#) ; and
- Documentation that clearly and thoroughly verifies that the purchaser and/or items qualify for the exemption or exclusion from Utah sales tax. What is required for documentation varies and depends on the nature of the exemption or exclusion, see the [Purchaser Refund Examples](#) below. The documentation may include statements signed by the purchaser or a knowledgeable person in the purchaser's company. See [Signed Statements](#)

You must include these documents and information when submitting your application unless you qualify for and elect to use the [Sampling Review Method](#) in which case you will need to submit them when your sampling has been selected.

For refund requests involving more than 12 purchases, you must scan and provide the documentation electronically on CD or USB flash drive.

Power of Attorney

Third parties are allowed to represent purchasers when submitting a refund request, however:

- The purchaser's information and signature must be on the application in addition to the representative's;
 - The documents supporting the refund request must include a completed form [TC-737, *Power of Attorney and Declaration of Representative*](#)
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Sampling Review Method

If your Refund Request has 500 or more invoices or purchases you may elect to use the sampling review method. If you elect to use the sampling review method:

- Complete the [TC-62PR, *Application for Purchaser Refund of Utah Sales Tax*](#) and elect Sampling Review Method by signing Line 4 under Section B on the application;
- Complete the electronic version of the [Sales Tax Refund Worksheet](#) for all of the purchases included in your request;
- Send the paper TC-62PR application with the electronic worksheet to the Tax Commission. If you are being represented by a third party also include the [Power of Attorney](#) for the third party;
- We will determine a sampling of your invoices based on a review of your [Sales Tax Refund Worksheet](#) ;

- We will notify you of the sample and give your 30 days to provide the [Required Documents and Information to Prove Exemption or Exclusion](#) as scanned images on a CD or USB flash drive for the invoices/purchases selected for the sampling;
- We will evaluate, calculate and project your refund based solely on the information and documentation we receive from you by the required due date; and
- We will consider missing or incomplete documentation for any requested invoice/purchase to be an error. We will include these errors in the overall sampling error rate.

What to Expect

- We will notify you in writing of the result of your refund request.
- We will allow, deny, or dismiss all or part of your request based on our review of the required information you sent to us by the required due date.

Allowed refunds

- We will refund the allowed portion of the refund request within 30 days of our decision; and/or
- Use the credit to pay outstanding Utah taxes owed by the Purchaser.
- If you receive any portion of the allowed refund from the seller or any other party you must immediately notify the Tax Commission and return that portion of the allowed refund.

Denied refunds

- If any portion of your claim is denied, you may file a [TC-738, Petition for Redetermination](#) with the Commission's Appeals Unit within 30 days of our written notice of the denial to appeal the decision.
- If you do not appeal the decision within 30 days the decision becomes final and items included in the refund request cannot be included in subsequent refund requests.

Dismissed refunds

- If any portion of the refund request is dismissed because you did not provide us with the required information and documents to prove the exemption or exclusion by the required due date, you may file a [TC-738, Petition for Redetermination](#) with the Commission's Appeals Unit within 30 days of the written notice of the dismissal.
- The only matter that will be considered for appeal is whether or not the required information

and documents to prove the exemption or exclusion were provided to the Tax Commission by the required due date.

- If you do not appeal the decision within 30 days the decision becomes final but you may file a new Purchaser Refund Request within the [Time Limit for Claiming a Refund](#) for those items once you have the

[Required Documents and Information to Prove Exemption or Exclusion](#) for those purchases.

Signed Statements

These standardized signed statements may be used as part of your [Required Documents and Information to Prove Exemption or Exclusion](#)

to clearly and thoroughly verify the exemption or exclusion. Statements must be signed by the purchaser, the seller, or contractor as applicable to requirements outlined within the statement. Representatives and other third parties may not sign these statements. Signed statements must also clearly identify which purchase(s) included in the refund request they are verifying. If the statement is not signed by a qualified individual, or if it does not clearly identify the purchases it is being used to verify, the statement cannot be used as part of the

[Required Documents and Information to Prove Exemption or Exclusion](#)

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- [Seller Statement of Furnish and Install](#)
- [Seller Statement of Payment of Taxes](#)
- [Statement of Exclusive Refund](#)
- [Statement of Industrial Use of Fuel](#)
- [Statement of Installation for Authorized Carriers](#)
- [Statement of Manufacturer](#)
- [Statement of Mining Activity](#)
- [Statement of the Contractor](#)

Purchaser Refund Request Examples

The following are examples of common Purchaser Refund Request situations and explanations of [Required Documents and Information to Prove Exemption or Exclusion](#) to submit with the

[TC-62PR, Application for Purchaser Refund of Utah Sales Tax](#)

. The required documents and information must clearly and thoroughly verify that the exemption or

exclusion claimed for the purchases applies and can vary depending on the purchaser, the item, and/or the situation. These examples are not exhaustive and are provided for guidance only.

Authorized Carriers

The exemption from sales and use tax for authorized carriers requires that the vehicles are owned, leased, or used by an authorized carrier. Authorized Carrier is defined in Utah Code [§59-12-102](#). Tangible personal property installed on a vehicle owned, leased or used by an authorized carrier is exempt only when the tangible personal property is installed on the vehicle before the vehicle is placed into service for the first time.

Include documentation verifying that:

- The purchaser is an authorized carrier as defined in Utah Code [§59-12-102](#) ;
- Each vehicle is or will be operated pursuant to both International Registration Plan and the International Fuel Tax Agreement; and
- Tangible personal property was installed before the vehicle was placed into service for the first time

Construction Materials and Fixtures – Furnish and install items

Construction materials and fixtures that are converted to real property through a real property furnish and install contract are taxable to the person who installed (or arranged for the installation of) the materials and fixtures to the real property as provided in Utah Administrative Rule [R865-19 S-58](#).

If you were charged sales tax on a real property furnish and install contract and you did not install (or arrange for the installation of) the materials and fixtures, include one or more of the following to verify your claim:

- A statement signed by the seller or contractor who furnished and installed the items indicating which items in your application they converted to real property;
- A signed Furnish and Install agreement with sufficient supporting detail to show the items included in your application were sold to the purchaser under the furnish and install agreement;

- A statement signed by the seller of the materials and/or fixtures indicating which items in your application they furnished and installed or had installed into the real property before they were owned by you; or
- Other documents that clearly and thoroughly verify that each claimed item was converted to real property by someone other than you.

Industrial Use of Fuel

The exemption from sales and use tax for the industrial use of fuel is for fuel used in specific industries and/or in a specific way. Utah Code [§59-12-102](#) defines "industrial use" of fuels. Utah Administrative Rule [R865-19S-35](#) provides that if fuel is used for both commercial and industrial activities, the predominant use of the fuel determines the taxable status of the fuel. Include a [Signed Statement](#) from a knowledgeable person in your company verifying that the fuel transactions included in the application meet these requirements.

Interstate Commerce – Delivered outside Utah

Utah imposes a sales and use tax on transactions involving the sale, lease, or rental of tangible personal property that occurs within the State of Utah. Utah Administrative Rule [R865-19S-44](#) addresses the taxable nature of transactions involving interstate commerce. You must provide documentation that clearly and thoroughly verifies that the transactions were sales made in interstate commerce not subject to Utah sales and use tax in accordance with Rule 44 such as a bill of lading or other proof showing the item(s) were shipped by the seller to an address outside Utah.

Manufacturing Equipment and Replacement Parts

The exemption in Utah Code [§59-12-104](#) for manufacturing equipment or replacement parts for manufacturing equipment requires that the items have an economic life of at least three years and are used directly in the manufacturing process of a Utah manufacturing facility as defined in Utah Code [§59-12-102](#) and Utah Administrative Rule [R865-19S-85](#). Include a [Signed Statement](#) from a knowledgeable person in your company verifying that the items are being used in a facility in Utah and that the facility meets the requirements of

[§59-12-102](#)

,

[§59-12-104](#)

and

[R865-19S-85](#)

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Mining Equipment and Replacement Parts

The exemption in Utah Code [§59-12-104](#) for mining equipment or replacement parts for equipment used in mining activities requires the items are used directly in the mining process, onsite post production activities, or research and development activities of a facility in Utah meeting the definition provided in Utah Code [§59-12-104](#) and

Utah Administrative Rule

[R865-19S-121](#)

. Include a

[Signed Statement](#)

from a knowledgeable person in your company verifying that the items are being used in a qualifying facility in Utah and that the facility meets the requirements of

[§59-12-104](#)

and

[R865-19S-121](#)

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